



# UNITED STATES DEPARTMENT OF EDUCATION

## OFFICE OF INSPECTOR GENERAL

August 30, 2006



**TO: INDEPENDENT PUBLIC ACCOUNTANTS OF LENDERS AND LENDER SERVICERS**

**SUBJECT: Amendment No. 1 to Lender/Lender Servicer Audit Guide**

This notice makes the following amendments to our Audit Guide for Compliance Audits (Attestation Engagements) for Lenders and Lender Servicers Participating in the Federal Family Education Loan Program (December 1996 Edition)(the Guide)

### **Background**

The Guide provides Independent Public Accountants (IPAs) contact information for:

- Reporting fraud and other illegal acts; and,
- Questions related to the Guide.

### **Description of Amendment**

The Guide is hereby amended to provide the new addresses and telephone/fax numbers for asking questions related to (a) financial statement content and presentation; and, (b) the Guide.

### **Effective Date**

This change is effective as of the date of this notice for all reports issued under the Guide.

### **Specific Changes to the Guide**

To reflect this amendment, the following pen-and-ink changes should be made to the Guide:

**Page I-16**

Address for submission of the Lender Audit Reporting Package for regular mail and commercial overnight delivery:

U.S. Department of Education  
Financial Partners  
830 First Street, NE, Room 111H3  
Washington, D.C. 20202  
Attn: Ronald Streets

Telephone number for shipping label 202-377-3310

Address for submission of the Lender Servicer Audit Reporting Package for regular mail and commercial overnight delivery:

U.S. Department of Education  
Financial Partners  
830 First Street, NE, Room 111H3  
Washington, D.C. 20202  
Attn: Elbert Murphy

Telephone number for shipping label 202-377-3552

**Page I-17**

Technical questions about applying the guide should be sent

U.S. Department of Education  
Office Inspector General  
Non-Federal Audit Team  
8930 Ward Parkway, Suite 2401  
Kansas City, MO 64114-3302  
TEL: 816-268-0500  
FAX: 816-823-1398

Suggestions for improving future Guides should be sent to

U.S. Department of Education  
Office Inspector General  
Non-Federal Audit Team  
The Wanamaker Building  
100 Penn Square East, Suite 502  
Philadelphia, PA 19107  
FAX: 215-656-6397

## Appendix A

### OFFICE OF INSPECTOR GENERAL FOR AUDIT

#### Offices

U.S. Department of Education  
Office Inspector General  
Non-Federal Audit Team  
The Wanamaker Building  
100 Penn Square East, Suite 502  
Philadelphia, PA 19107  
TEL: 215-656-6900  
FAX: 215-656-6397

U.S. Department of Education  
Office Inspector General  
Non-Federal Audit Team  
1999 Bryan Street, Suite 1440  
Dallas, TX 75201-6817  
TEL: 214-661-9530  
FAX: 214-661-9531

U.S. Department of Education  
Office Inspector General  
Non-Federal Audit Team  
8930 Ward Parkway, Suite 2401  
Kansas City, MO 64114-3302  
TEL: 816-268-0500  
FAX: 816-823-1398

#### States Covered

Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Puerto Rico, Rhode Island, Vermont, Virgin Islands, Virginia, West Virginia

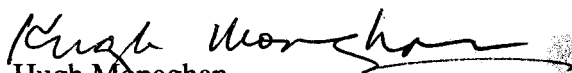
Alabama, Arkansas, Colorado, Florida, Georgia, Idaho, Kentucky, Louisiana, Mississippi, Montana, New Mexico, North Carolina, North Dakota, Oklahoma, South Carolina, South Dakota, Tennessee, Texas, Utah, Wyoming

Alaska, Arizona, California, Guam, Hawaii, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, Nevada, Ohio, Oregon, Washington, Wisconsin

### OFFICE OF INSPECTOR GENERAL FOR INVESTIGATIONS

Deputy Assistant Inspector General for  
Investigation Services  
Office of Inspector General  
U.S. Department of Education  
400 Maryland Avenue, SW  
Washington, DC 2002-1500  
TEL: 202-245-7058  
FAX: 202-245-6990

(All states for Matters Requiring Immediate Action; see Section I, "Practitioner Qualifications and Responsibilities: subsection "Matters Requiring Immediate Action.")

  
Hugh Monaghan  
Director Non-Federal Audit Team